

University of Pretoria Yearbook 2019

PhD Taxation (07267002)

Minimum duration of study 2 years

Total credits 360

Programme information

Contact: Department of Taxation 012 420 4983

The PhD with the option in Taxation is a research degree, requiring the completion of supervised as well as independent research resulting in a thesis.

Due to capacity constraints, there is not necessarily an intake of new students every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered.

Admission requirements

- Relevant Master's degree with an average of at least 60% and at least one module on South African tax.
- Additional requirements as required by the Departmental Selection Committee.
- Relevant work experience.

Additional requirements

The Dean has the right of authorisation regarding matters not provided for in the General Regulations or the Faculty regulations.

Examinations and pass requirements

The thesis should be passed in accordance with the stipulations of Regulations G.52 and G.60.2.2, as well as a compulsory module in Research Methodology.

Research information

The research component comprises a thesis and a draft research article submitted for publication. A candidate will work under the guidance of a supervisor(s) to develop a detailed research proposal according to departmental guidelines and regulations. The proposal must be presented to the departmental PhD committee and must be officially approved by all relevant committees before the candidate can commence with his/her research. The candidate will continue his/her research under the guidance of his/her supervisor(s) until the research is completed according to the rules and regulations of the University. A public defence of the final thesis is compulsory and forms part of the final examination. Furthermore, a draft research article, based on the candidate's research, must be submitted for publication to a recognised accredited journal. The article is a



compulsory condition for the degree to be conferred on the candidate. The research thesis contributes 100% towards the total requirement for the degree.

Curriculum: Year 1

Core modules

Research proposal 993 (BEL 993)

Module credits	0.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Curriculum: Final year

Core modules

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.